

Senate File 482

H-1261

- 1 Amend Senate File 482, as amended, passed, and
2 reprinted by the Senate, as follows:
- 3 1. Page 50, after line 14 by inserting:
4 <Sec. _____. Section 423.3, subsection 78, paragraph
5 c, Code 2015, is amended to read as follows:
6 c. Except as otherwise provided in subsection 97,
7 this exemption does not apply to the sales price from
8 games of skill, games of chance, ~~raffles~~, and bingo
9 games as defined in chapter 99B, and does not apply to
10 the sales price from a raffle as defined in chapter
11 99B unless the gross receipts from the raffle will
12 exceed one hundred thousand dollars. This exemption is
13 disallowed on the amount of the sales price only to the
14 extent the profits from the sales, rental, or services
15 are not used by or donated to the appropriate entity
16 and expended for educational, religious, or charitable
17 purposes.>
- 18 2. Page 50, after line 24 by inserting:
19 <Sec. _____. EFFECTIVE DATE. The following provision
20 or provisions of this division of this Act, being
21 deemed of immediate importance, take effect upon
22 enactment:
23 1. The section of this division of this Act
24 amending section 423.3, subsection 78.>
- 25 3. Title page, line 1, after <gambling> by
26 inserting <, including a sales tax exemption and
27 effective date provisions,>
- 28 4. By renumbering as necessary.

DUNKEL of Dubuque